

GOVERNMENT OF ANDHRA PRADESH  
ABSTRACT

Public Services - Commercial Taxes Department - Certain allegations against Sri B. Srinivasa Rao, Commercial Tax Officer, Mahabubabad (Retd.) in issuance of way bills to (3) Traders - Disciplinary proceedings instituted under rule 20 of A.P.C.S (CC&A) Rules, 1991 read with rule 9 of A.P. Revised Pension Rules, 1980 - Charges framed - Proved in the regular inquiry - Penalty of 5 % (five percent) cut in pension for a period of one year under rule 9 of A.P. Revised Pension Rules, 1980 - Imposed - Orders - Issued.

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REVENUE (VIGILANCE- I) DEPARTMENT

G.O.Rt.No. 1637

Dated:21 -11-2012.

Read the following :

1. From the Commissioner, CT, AP, Hyderabad, Letter No. VI/1558/2009, Dt: 20.3.2010.
2. G.O.Ms.No. 463, Revenue (Vig. I) Department, Dt: 20.5.2010.
3. G.O.Rt.No.745, Revenue (Vig. I) Department, Dt: 20.5.2010.
4. From the Commissioner, CT, AP, Hyderabad, Letter No. VI/1558/2009, Dt: 14.9.2010.
5. G.O.Rt.No.169, Revenue (Vig. I) Department, Dt: 9.2.2011.
6. From the Commissioner, CT, Hyderabad, Letter No. VI/1558/2009, Dt: 13.5.2011.
7. Govt. Memo No.14905/Vig. I(1)/2010-3, Dt: 16.6.2011.
8. From the Commissioner, CT, Hyd. Letter No. VI/1558/2009, Dt: 3.5.2012 along with the enquiry report of the Deputy Commissioner, CT, Warangal in Rc. No. M/173/2011-I, Dt: 30.3.2012.
9. Memo No. 14905/Vig. I(1)/2010-6, Dt: 18.7.2012.
10. G.O.Rt.No.1209, Rev. (Vig. I) Dept., Dt: 14.8.2012.
11. From Sri B. Sriivasa Rao, CTO (Retd.), representation, dt: 6.8.2012.
12. From the Commissioner, CT, Hyderabad, Letter No. VI/ 1558 /2009, Dt: 13.9.2012.
13. Govt. Letter No. 14905/Vig. I(1)/2010-8, Revenue (Vig. I) Department, dt: 16.10.2012.
14. From the Secretary (I/c), A.P. Public Service Commission, Hyderabad, Letter No. 1948/RT/3/2012, Dated 30.10.2012.

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O R D E R:

In the reference 1<sup>st</sup> read above, the Commissioner, Commercial Taxes, AP, Hyderabad has reported that Sri B. Sreenivasa Rao, while working as Commercial Tax Officer, Mahabubabad, had issued way bills to three (3) newly registered Dealers of Mahabubabad viz., M/s. Sri Balaji Traders bearing TIN No. 28818220206; M/s. Thirumala Traders, bearing TIN No. 28286528576; M/s. Poojitha Traders, bearing TIN No. 28295527083; without proper verification and advisory visit thereby violating the procedure. He has stated that Sri B. Srinivasa Rao, Commercial Tax Officer retired from service on attaining the age of superannuation on 31.8.2008 and recommended to initiate disciplinary action against the individual under the A.P. Revised Pension Rules, 1980.

2. In the reference 2<sup>nd</sup> read above sanction was accorded under sub-clause (1) of clause (b) of sub-rule (2) of Rule 9 of A.P Revised Pension Rules, 1980 to initiate departmental proceedings against Sri B. Srinivasa Rao, retired Commercial Tax Officer and simultaneously, in the reference 3<sup>rd</sup> read above, (4) four charges were framed against Sri B. Srinivasa Rao, Commercial Tax Officer (Retired) directing him to submit his written statements of defence. The charges were got served on Charged Officer on 15.6.2010 itself; but the Charged Officer did not file his written statement of defence.

P.T.O.,

3. Government, after examination of the matter, have decided to conduct regular enquiry into the matter and accordingly in the reference 5<sup>th</sup> read above, orders were issued appointing Sri J. Lakshminarayana, Deputy Commissioner, CT, Warangal Division as Inquiring Authority to conduct inquiry into the charges against Sri B. Sreenivasa Rao, retired Commercial Tax Officer (AO-1) and also against Sri M. Veeraswamy, former Special Assistant Commercial Tax Officer, Mahabubabad (Retd.) (AO-2); against whom separate charges were also framed in the case, for processing the registration files of the above three dealers. Smt. K. Geetha, Assistant Commissioner, CT (Enf.), O/o. the Commissioner, CT, Hyderabad was appointed as Presenting Officer to present the case therein. Subsequently, the Commissioner, CT, Hyderabad forwarded the written statement of defence of Sri B. Sreenivasa Rao, retired Commercial Tax Officer, dt.27.4.2011 to Government. After examination, the same was forwarded to the Inquiring Authority for consideration, while conducting enquiry, vide reference 7<sup>th</sup> read above.

4. In the reference 8<sup>th</sup> read above, the Commissioner of Commercial Taxes, AP, Hyderabad has furnished the inquiry report of the Deputy Commissioner, CT, Warangal Division, dated 30.3.2012; wherein the Inquiring Authority in respect of Sri B. Srinivasa Rao, Commercial Tax Officer (Retd.) held that the charges I, III & IV as not proved and Charge-II relating to failure to make advisory visit of the business premises of the Dealers before issue of statutory forms (ie., way bills) was held proved. In respect of CO-2 Sri M. Veeraswamy, former Spl. Asst. Commercial Tax Officer, the Inquiring Authority held that charges are not held proved against him. Government, after examination of the matter, decided to accept the findings of the Inquiring Authority. Accordingly, further action against Sri M. Veeraswamy, former Spl. Assistant Commercial Tax Officer and retired Deputy Commercial Tax Officer was dropped vide reference 10<sup>th</sup> read above.

5. Government have examined the findings of the Inquiring Authority in respect of Sri B. Srinivasa Rao, Commercial Tax Officer (Retired) and the material available and observed that all the above (3) bogus Traders, registered with the Commercial Tax Officer's office, Mahabubabad Circle, Warangal District were proprietary concerns and the proprietors of the said firms are permanent residents of Khammam Town, Khammam District. When the said dealers filed applications for VAT registrations before the Commercial Tax Officer ie., Registering authority, the Charged Officer, being the Commercial Tax Officer, Mahabubabad, on preliminary verification should have rejected the applications of the above Dealers directing them to obtain VAT registrations in Khammam Circle. Instead, the Commercial Tax Officer (charged officer) had issued VAT registrations without undertaking pre-registration visit and also issued way bills in different spells without conducting the mandatory advisory visit. It was also observed that the registration authority had not obtained rental / lease agreement(s) for the rental business premises hired by the said VAT dealers. The registering authority has neither conducted the pre-registration visit nor the advisory visit before the way bills were issued. The advisory visit might have confirmed whether the dealers were conducting genuine business, registered and submitted accurate / correct information. The report of the Inquiring Officer mostly centered around purported immediate action (post mortem action) taken by the Charged Officer after the misuse of way bills was brought to his notice by other Commercial Tax Officers in the course of cross check verifications.

6. Government, after consideration of the matter, have provisionally decided to impose a punishment of 5% (five percent) cut in pension for a period of one year under rule 9 of A.P. Revised Pension Rules, 1980 on Sri B. Sreenivasa Rao, Commercial Tax Officer (Retired) for the charge-II held proved. Accordingly, Government have communicated the above provisional decision to impose the above penalty together with a copy of enquiry report to Sri B. Srinivasa Rao, Commercial Tax Officer (Retired) with a direction to submit his representation, if any; for taking further action in the matter, vide reference 9<sup>th</sup> read above.

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7. In the reference 11<sup>th</sup> read above, Sri B. Srinivasa Rao, Commercial Tax Officer (Retd.) has submitted representation stating that upon the fraud coming to his notice he had taken measures and served demand notices to the Dealer raising the demands. Later he retired from service and his successor initiated steps to realize the balances from the dealer and reiterated that he has not violated the procedure, rules / instructions mentioned in the VAT Act and requested to consider his representation sympathetically and to drop the proposed penalty against him.

8. Government have examined the contentions of the individual and observed that the Delinquent Officer has not put forth any new grounds except the follow up action taken by him, which was already examined by the Government. The Delinquent Officer has not submitted any valid contentions and he is silent on the lapses pointed out in the Show-Cause Notice. Hence, his contention to drop further action is devoid of merits. Accordingly, Government have decided to confirm the provisional decision to impose 5% cut in pension for a period of one year against the individual and addressed the A.P. Public Service Commission for their concurrence. In the reference 14<sup>th</sup> read above, the Secretary (I/c), A.P. Public Service Commission has communicated the consent of the Commission to impose the above penalty against the individual.

9. Government, after careful examination of the matter, hereby impose the penalty of 5 % (five percent) cut in pension for a period of one year against Sri B. Srinivasa Rao, Commercial Tax Officer (Retired), under rule 9 of A.P. Revised Pension Rules, 1980. Copy of the advice of the A.P. Public Service Commission, dt: 30.10.2012 as required under Rule 23 of APCS (CC&A) Rules, 1991 is herewith furnished to the individual.

10. The Commissioner of Commercial Taxes, A.P, Hyderabad shall take necessary further action in the matter, accordingly.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

ASUTOSH MISHRA  
PRINCIPAL SECRETARY TO GOVERNMENT

To

Sri B. Srinivasa Rao, Commercial Tax Officer (Retd.) (w.e).

through the Commissioner of Commercial Taxes, A.P, Hyderabad.

The Commissioner of Commercial Taxes, A.P, Hyderabad

(with a request to serve the G.O on the individual and send the served copy with dated signature to Government)

Copy to:

The Secretary, A.P. Public Service Commission, Hyderabad.

The Accountant General, AP, Hyderabad.

The Director, Treasuries & Accounts, A.P, Hyderabad.

The Revenue (CT.I ) Department.

PS to Prl. Secretary to Government, Revenue Department.

SF/SC.

//Forwarded :: By Order //

SECTION OFFICER.